

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF WAJIR
DEPARTMENT OF FINANCE & ECONOMIC PLANNING

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Ref No: WJR/F&EP/BDGT/2/2015 **Date: 25th August 2015**

TREASURY CIRCULAR NO 1/ 2015
TO:

The County Secretary,
County Government of Wajir

All County Executive Committee Members,
County Government of Wajir

All Chief Officers,
County Government of Wajir

The Clerk,
County Assembly of Wajir

The Chief Executive Officer,
Wajir Water & Sewerage Company,

The Chairman -County Public Service Board,
Wajir County

GUIDELINES FOR PREPARATION OF THE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2016/17 – 2018/19

1. INTRODUCTION

1. This circular is issued pursuant to section 128(2) of the Public Finance Management (PFM) Act, 2012 which states that” **The County Executive Committee Member for Finance shall issue a circular setting out guidelines to be followed by all of the County Governments entities in the budget process**”.

2. This Circular therefore provides guidance to departments and entities for their 2016/17 - 2018/19 MTEF Budget Estimates, the key timelines culminating to its submission, for FY 2016/17 budget and detailed guidelines to facilitate the preparation of their detailed budgets.

The Circular is therefore intended to;

- Reiterate the policy framework underpinning the FY 2015/16 Budget;
- Guide departments on the form and content of the Budget;
- Provide sector ceilings;
- Communicate the agreed programmes for 2014/15 - 2016/17;
- The timelines for budget preparation and finalization;
- Provide a schedule for adoption of programme based budget structure;
- Provide procedure to be followed in public participation

2. BACKGROUND AND PURPOSE

3. The purpose of this Budget Circular is to provide an overview of the 2016/2017 Budget process, including timelines for different activities and decision making points, leading to the approval of budget allocations and tabling of the Budget.

4. The priorities outlined in Wajir County Integrated Development Plan (2013-2017) will continue to guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2016/17-2018/19 MTEF budget, with a view of achieving economic growth and development. The CIDP will also continue to provide the framework for updating the County Fiscal strategy paper and prioritization of the county policy objectives. Therefore, when preparing the sector budget proposals, Sector Working Groups are therefore expected to focus on the

county priorities contained in CIDP. The MTEF budget should cover the following strategic objectives:

- Improving business environment, Fiscal reforms and efficient budget implementation.
- Modernising the key productive sectors of livestock and agriculture to improve food security
- Investing in efficient transport, water and energy infrastructure
- Investing in efficient social service delivery
- Climate Change Strategy and Disaster Management

Annex III and IV indicates the SWG composition and the reporting format

3. BUDGET PREPARATION PROCESS FOR FY 2016/17

3.1 Budget Preparation Schedule

5. The County Executive Committee member for finance shall ensure smooth budget preparation process within a sufficient timeframe to ensure that the requirements of the Constitution and the PFM Act are met by all key participants. The 2016/17 Budget process will run from 30th August 2014 until the approval of the Finance bill by the County Assembly.

The budget calendar is indicated in Annex I.

3.2. Methodology for review and projection of revenues and expenditure.

3.2.1 Public Expenditure Review.

6. In order to ensure a more inclusive and participatory budget for FY2016/17, the budget process will start with departmental public expenditure reviews. The PER will be to inform budget process by providing in-depth analysis of budget performance in the preceding financial year so as to inform future budget decisions. Each department/ entity will be expected to undertake a detailed appraisal of the composition, allocation and utilization of 2014/15 financial year allocation. This will form the basis for projecting future departmental expenditures. *The format for presentation of Public Expenditure Review is indicated in Annex II.*

3.2.2 Revenue Projections

7. The revenue projections will be done after thorough evaluation of local revenue collection during FY2014/15 to highlight the potentials, challenges and gaps that exist in order to come up with strategies for optimization of revenue collection. Strategies will include; Revenue

Automation, opening up of more revenue collection points, capacity building of personnel, rotation of revenue collectors among others.

3.3 Policy Priorities for 2015/16 MTEF Budget

8. In preparation of the 2016/17 MTEF budget, the county government will continuously pursue the policy of curtailing unproductive expenditure and redirecting resultant savings to development expenditure. The 2016/17 MTEF budget will undergo scrutiny to reallocate funds from inefficient and non-priority expenditure to priority programmes.

9. Since the county has limited resources, the departments and agencies are encouraged to prepare and submit proposals to various development partners to secure funding for development purpose and hence increased service delivery.

10. As we prepare for the preparation of FY 2016/17 budget all programmes must contribute to poverty reduction, job creation and overall county economic growth and development. The main focus for the FY2016/17 will particularly be programmes and projects with the highest impact to the community. These include:

- Improving access and quality of Health Care;
- Road infrastructure investment;
- Improving access to Early Childhood Education;
- Increasing food production;
- Providing key public utilities such as Electricity, Water and Sanitation;
- Empowering youth, women and vulnerable groups in the society;

4. SPECIFIC GUIDELINES

4.1 Programme Based Budgeting (PBB).

11. Consistent with The Public Finance Management Act, 2012 which aims to put more performance orientation in the budget, programme based budgeting shall be used FY 2016/17. This will strengthen linkages between planning, budgeting and outcome, simplify budget presentation and enhance transparency and accountability in the allocation of limited resources.

12. During the FY 2015/16 budget preparation every department agreed on the appropriate programmes to deliver goods and services to the county citizenry. In FY 2016/17 budget therefore

the departments will continue using the agreed programmes while clearly defining programme's specific outputs, outcomes and key performance indicators which can be assessed and measured.

13. Accounting Officers are required to ensure that written supporting justification is provided under each programme which clearly explains the performance of each programme. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2016/17 in the planned priority programmes.

The agreed departmental of Programme Based Budgets format and agreed programmes and sub-programmes are indicated in Annex V and VI respectively.

4.2 MTEF Estimates

14. The county budget roadmap in any year works to a medium term expenditure framework. This means, works to a rolling three year expenditure planning horizon of the next budget year and two outer years thereafter. The Departments should therefore pay attention to the outer years of the MTEF budget as the ceilings for the period have been provided in order not to undermine the objective of medium term planning and financial programming. Accounting officers are urged to ensure that budget estimates reflect the requirement for the outer years and are within the ceilings provided.

15. The County Government of Wajir shall adopt the format and structure developed by the National Treasury in the preparation of 2016/17 budget. The County Executive member for Finance is required to submit estimates to the County Assembly for approval by 30th April each year.

4.3 Source of Funds

16. All the Revenue officers and Accounting officers should ensure that all A-I-A revenues due are collected and remitted to treasury. Each sector is expected to remain within the set target for the FY 2016/17.

17. In order to fill resources gap in the county, the county departments are encouraged to look for alternative sources of funds especially from donors, development partners and explore potentials for Public Private Partnership. The Funds will be invested in capital development and capacity building to improve services and service delivery.

4.4 Compensation to Employees

18. It is the policy mandate of the Government to maintain the wage bill at less than 30% of the allocation over the medium term. All the Accounting Officers are therefore required to ensure that costing of the personnel expenditure is strictly based on the officers in post. In the past years the departments have employed sufficient staff to carry out various tasks and therefore any consultancies, contracted professional services, contracted technical services and feasibility studies must be fully justified by giving reasons why the sector staff cannot undertake the task and steps taken to address the skill gap.

4.5 Use of Goods and Services

19. The county government is mandated to shift resources from consumption to capital investment in order to promote economic growth. In this regard, departments will be expected to prepare their budgets for operations and maintenance in the context of cost saving. The County Treasury will critically review the budget proposals and where necessary rationalize the provisions under less productive expenditures in order to create savings to be directed towards capital investment and other priority areas within or across departments.

4.6 Capital expenditures

20. The County Government is focusing on development expenditure in order to foster economic growth and reduce cost of doing business in the county and the departments should adopt similar stance when preparing FY 2016/17 budgets. Completion of the on-going projects and programmes should be accorded priority in the budget though the departments should provide adequate information to support the existence of ongoing projects.

All the Accounting Officers should ensure that the funding for capital projects is based on realistic costing. Proposed capital projects should be evaluated in the context of the following:

- Priority should be given to completion of on-going projects;
- Preference for financing should be given to those projects that are in full compliance with Government priorities;
- Departments should indicate how the proposed projects will contribute to economic growth, job creation and increased citizen's welfare; and
- Resources to projects should be strictly apportioned in accordance to the actual financial requirement over the medium term.

4.7 Prioritization of Programmes

21. All Accounting Officers are required to prioritize on-going and proposed programmes within the 2016/17 MTEF Budget ceilings. In preparation of FY2015/16 MTEF Budget, Departments should be guided by the following principles in prioritizing budgetary allocations:

- Fiscal sustainability
- Spending should be aimed at those programmes which the private sector cannot be reasonably expected to carry out and that such spending must be seen to contribute to poverty reduction;
- Public spending should target flagship/strategic interventions and programmes/activities that have been identified and recognized as important and critical;
- (iii) Expenditures should be directed to programmes for which realistic costing has been done and where there is well-developed expenditure proposals; and
- Provision for mandatory expenditures such as salaries, rent and utilities.

4.8 IFMIS Plan to Budget System and Standard Chart of Accounts

22. The County Government will fully implement all modules in IFMIS therefore all accounting officers should note that transactions will not be processed unless they are captured to the system. The budget will be prepared in the IFMIS Plan to budget system to;

- Ensure consistency between budget allocations and IFMIS codes;
- Ensure uniformity in accounting practice throughout government;
- Facilitate performance accounting by aggregation of costs on the basis of cost centres, programmes and functions of government;

23. Accounting officers are requested to ensure that the budget submissions adhere to the stipulated coding structure of the Chart of Accounts for standardization.

- The SCOA integrates budgeting, execution, accounting and reporting functionalities.
- All departmental Programmes have been integrated in budget preparation, execution and reporting in IFMIS.

5. PUBLIC PARTICIPATION

24. Public participation and involvement of other stakeholders in the MTEF budget process is essential and a constitutional requirement. Sectors working groups should identify the critical stakeholders in the respective sector and engage them in programme prioritization. In addition,

Budget Estimates shall be availed to the members of the public for their scrutiny and recommendations. Public meetings and hearings shall be conducted before April.

25. Reviewed and consolidated Draft Estimates shall be posted to the County website and submitted to the members of the public through Sub County Administrators for scrutiny before public hearings and meetings. The Public shall also be notified through newspapers, local radio and posters on time and respective venues of the meetings. The materials from the forums like Minutes, written proposals, recordings and photos of shall be conveyed to departments for consideration.

6. SUBMISSION AND REVIEW OF BUDGET PROPOSALS

26. All Accounting Officers should ensure that the budget is officially submitted to the County Treasury by 28th march, 2016 duly signed by the Accounting Officer and approved by the respective County Executive Committee Member.

7. COUNTY BUDGET PROCESS AND KEY DATES

27. In accordance with Article 22 of the constitution and Public Finance Management Act 2012 the budget estimates should be submitted to the County Assembly by 30th April each year. Accounting Officers are required to strictly adhere to the timelines provided in order to ensure timely preparation, submission, approval and implementation of the budget. *A detailed budget timelines all the accounting officers to refer to annex II*

8. CONCLUSION

28. In conclusion the county treasury shall provide any other additional information in due course as the need arises. All CECs, Chief Officers, Clerk of county assembly are required to cascade the contents of this circular to all officers working under them in addition to ensuring strict adherence to the guidelines.

Hon. Salah Abdi

County Executive Committee Member

Finance & Economic Planning Department

Cc.

- **The Governor**
- **The Speaker – Wajir County Assembly**

ANNEX I: MTEF BUDGET CALENDER FOR FY 2016/17.

NO	ACTIVITY	RESPONSIBILITY	TIMEFRAME/ DEADLINE
1.	Develop and issue circular on Budget preparation and MTEF guidelines.	C.E.C Finance & Planning	30 th August, 2015.
2.	Submission of the County Annual Development Plan to the County Assembly	C.E.C Finance & Planning	1 st September, 2015
3.	Launch of Sector Working Groups	All departments coordinated by County Treasury	10 th September, 2015
4.	Undertake Departments Public Expenditure Reviews	All departments - Co-ordinated by Chief Officer Finance & Economic Planning	By 15 th September, 2015
5.	Preparation of Draft County Budget Review and Outlook Paper (CBROP)	Macro Working Group	By 29 th September, 2015
6.	Presentation of County Budget Review and outlook Paper (CBROP) to County Executive Committee for approval	Macro Working Group	By 30 th September, 2015
7.	Capacity building for MTEF and programme based budget (PBB)	County Treasury collaboration with National treasury	September – October 2015
8.	Submission of County Budget Review and Outlook Paper (CBROP) to the County Assembly	Macro Working Group	Before 21 st October, 2015
9.	Circulation of approved BROP to County Executive and Accounting Officers	County Treasury.	By 30 th October, 2015
10.	Draft Sector reports by SWG's	All departments – County Treasury to co-ordinate	By 30 th November, 2015
11.	Submission of final Sector Working Groups reports	Sector Working Groups/ County Treasury	By end of January 2016
12.	Development of County Fiscal Strategy Paper (CFSP)	County Treasury.	By 20 th February 2016
13.	Submission of County Fiscal Strategy Paper (CFSP) to C.E.C for approval.	County Treasury.	By 23 rd February 2016
14.	Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury.	By 28 th February 2016
15.	Develop and issue final guidelines on preparation of 2016/17 MTEF Budget	County Treasury.	By 5 th March 2016
16.	Submission of departmental budget proposals to county treasury	All Departments	By 15 th March 2016
17.	Consolidation of final draft budgets	County Treasury.	1 st April 2016

18.	Submission of Draft Budget Estimates to County Executive Committee for approval	County Treasury.	20 th April 2016
19.	Submission of Draft Budget Estimates to County Assembly	County Treasury.	30 th April 2016
20.	Review of Draft Budget Estimates by County Assembly	County Assembly	15 th May 2016
21.	Report on Draft Budget Estimates from County Assembly	County Assembly	30 th May 2016
22.	Consolidation of final budget estimates	County Treasury	15 th June 2016
23.	Preparation and submission of budget statement to the County Assembly	County Treasury	15 th June 2016
24.	Submission of vote on account to County Assembly	County Treasury	30 th June 2016
25.	Approval of the Budget & Appropriation Bill by the County Assembly	County Assembly	By 30 th June 2016
26.	Appropriation Bill Passed	County Assembly	By 30 th June 2016

ANNEX II: REPORT FORMAT FOR DEPARTMENT'S PUBLIC EXPENDITURE REVIEW

Executive Summary

Under this section departments are required to provide a brief summary of the key issues in the report. It should highlight the major issues discussed in each section of the report.

1. Introduction

This section should discuss the overall objective of undertaking expenditure review; show the link between the expenditure review and the theme of the review; state any challenges which may hinder effectiveness of expenditure reviews; show the link between the expenditure review and achievement of the County's objectives through the budget; provide a brief explanation of the methodology used to undertake the review; and provide an overview of the various sections of the report and their relevance.

2. The Department Programmes

In this section the department should state its' Vision, Mission and mandate; review the programmes in relation to its mandate and the Vision as stated above; review the expenditures of the department in relation to the programmes and the mandate of the department; review the performance of the programmes of the department in relation to the CIDP & the Vision 2030 MTP.

2.1 Expenditure Performance

The departments should indicate broad outputs in relation to the intended output in the previous financial years. The review should be summarized as provided in the format below:

Programme/Sub Programme	Intended Output	Output Achieved	Remarks
Programme Name:			
Programme Outcome:.....			
Sub-Programme 1:			

Sub-Programme 2: e.t.c.			
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In addition, a discussion on the implementation of the capital projects should be done. The review should focus on the set targets as spelt out in the department's work plan. The table below may be used to summarize the information.

Project	Original contract sum to completion	Expected sum to completion	Original date of completion	Expected date of completion	2014/15 target	2014/15 achievement	Remarks
....

Finally State any challenges experienced in implementation of the budget during the year under review

2.2 Expenditure Analysis for the FY 2014/15

In this section, discuss the trends in allocation of total expenditure over the period stated above. Summarize these allocations as provided in Table 2.1 below. Discuss the absorption of the expenditure allocations by comparing the budgeted expenditures (approved estimates) with the actual expenditures. Analyze expenditures as indicated in tables 2.1 – 2.7 and clearly explain the observed trends.

Table 2.1: Analysis of Department's Total Expenditure, FY 2014/15

	Printed Estimates 2014/15	Revised Estimates 2014/15	Actual Expenditure 2014/15
Recurrent			
Development			
Total			
Rec. as % of Total			
Dev. as % of Total			

Table 2.2: Analysis of Expenditures by Economic Classification

	Approved Estimates 2014/15	Actual Expenditure 2014/15
1. Recurrent Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
Total Recurrent Budget		
2. Development Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
Total Development Budget		
Total Expenditures		

Table 2.3 Analysis of Expenditures by Programmes and Sub Programmes

	Approved 2014/15	Estimates	Actual 2014/15	Expenditure
Programme Name				
Sub Programme 1				
1. Recurrent Budget				
Compensation to Employees				
Use of Goods and Services				
Acquisition of Non Financial Assets				
Total Recurrent Budget				
2. Development Budget				
Compensation to Employees				
Use of Goods and Services				
Acquisition of Non Financial Assets				
Total Development Budget				
Total Expenditures				

NB/ Repeat the above for all sub programmes of each programme

Table 2.4: Sources of Finances (KShs. Million)

	Approved 2014/15	Estimates	Actual Receipts 2014/15
Transfers from National GOK			
Donor			
Revenue			
Others- Specify			
Total			

Clearly state the reasons for divergences between budget and the actual receipts

2.3 Analysis of Pending Bills

- Analyze the trends in stock of pending bills according to type (recurrent and development)
- Provide the nature of pending bills e.g. utility, personal claim etc
- Analyze the stock in pending bills as a proportion of total department's expenditure over the period of review.
- Discuss any measures undertaken or proposed to settle these pending bills.

Table 2.5: Summary of Pending Bills by nature and Type

	Approved 2014/15	Estimates	Actual Receipts 2014/15
1. Recurrent			
Utility			
Telephone			
Personal Claims			
Others-Specify			
2. Development			
Utility			
Telephone			
Personal Claims			

Others-Specify		
Total Pending Bills		

3. Sectoral Performance and achievements

Indicate & discuss the department's performance and achievements in the year under review.

4. Challenges

In this section discuss any challenges experienced in reviewing the expenditures and the budget process in general

5. Conclusions

This section should provide conclusions drawn from the review

6. Key Recommendations

This section should provide recommendations to improve implementation of the budget in terms of efficiency, effectiveness, timeliness and target for better service delivery.

ANNEX III: COMPOSITION AND TERMS OF REFERENCE FOR THE SECTOR WORKING GROUPS (SWGS)

Composition of Sector Working Groups

No	Name Of Sector Working Group	Section
1	Agriculture, Livestock and Livestock Development	Agriculture, livestock production, veterinary and fisheries
2	Finance and Economic Planning	Accounting, Revenue Collection section, Internal Audit, Supplies Management And Economic Planning
3	Public Health, Medical Services and Sanitation	Public Health, Medical Services
4	Roads and Transport services	Roads and Transport Section
5	Water Department	Water Services and WAJWASCO
6	Energy, Environment and Natural Resources	Energy and Environment Sections
7	Public Service, Special Programs and Decentralized Unit & Town Administration	HR Management Decentralised Units, Town Administration Services, Public Participation Section Disaster Management, Efficiency Monitoring Unit, Peace and Conflict Resolution, Executive and CPSB.
8	Education, Youth, Gender and Social Services	ECDE, Sports, Youth, Culture, Gender & Social Services
9	ICT, Trade, Industrialization, Co-operative Development	ICT Services, Trade Services, Cooperative Development, Wildlife Management and Tourism
10	Public Works, Lands, Housing and Physical Planning	Public Works, Lands and Housing

The Sector Working Group's are composed of the following:

- i). Chairperson – One Chief Officer chosen by consensus by other Chief Officer's within the Sector
- ii). Sector Convener appointed by the ECM Finance and Planning

- iii). Sector Co-Convener appointed by the ECM Finance and Planning
- iv). Secretariat comprising of Technical Officers from the Treasury, Directors and Technical staff from the relevant Department's making up a sector
- v). Other Stakeholders - Development Partners, Representatives of Civil Society Organizations and the Private Sector

The Terms of Reference for Sector Working Groups will be the following:

- i. Coordinate the departmental reviews in accordance with the guidelines;
- ii. Identify and prioritize the programmes to be funded;
- iii. Identify projects to be funded under Public Private Partnerships (PPP);
- iv. Coordinate activities leading to the development of sector reports; Programme Based Budgets; and itemized budgets
- v. Analyse cost implications of the proposed programmes, projects and policies
- vi. Allocate resources to sections and agencies within the department in accordance with the agreed criteria.

Roles and Responsibilities of Sector Conveners and Co-conveners

The Sector Conveners and Co-conveners are responsible to the Chief Officer Finance & Planning and the Sector Chairpersons for overall guidance and oversight of the sector working group consultations for sound formulation of sector policies and budget priorities. Specifically, the Conveners and Co-conveners are expected to perform the following tasks:

- ✓ Brief the Sector Chair Persons on the County SWG implementation plan;
- ✓ Ensure that SWGs map out their key stakeholders and invite them to the sector consultative meetings;
- ✓ Assist SWGs understand and adhere to the MTEF Budget preparation guidelines;
- ✓ Ensure that SWGs develop an action plan consistent with timelines set in the budget calendar and the SWG implementation Action Plan;
- ✓ Ensure that planned SWGs programmes are anchored on the CIDP, Kenya Vision 2030 and its Medium Term Plan 2013 -2017;
- ✓ Ensure that SWGs develop and document a prioritization and resource allocation criteria which is consistent with the overall guidelines provided by County Treasury;
- ✓ Ensure that programmes are well costed, and have measurable performance indicators;

- ✓ Ensure ensuing MTEF policy priorities and budget are well informed by the previous performance of the sector/ ministries through such instruments as Annual Progress Reports, Ministerial Public Expenditure Review;
- ✓ Track the implementation of the SWG planned activities and bring to the attention of the Chairperson/Treasury the challenges facing the exercise and recommended way forward;
- ✓ Prepare and submit to CEC-Finance a bi-weekly status report on the preparation of the 2016/17 MTEF Budget;
- ✓ Coordinate the preparation of final Sector Presentation for Public Sector Hearings;
- ✓ Fully participate in the Estimate Working Group meetings with a view of ensuring that policy priorities as agreed in the SWGs are funded within the available resource envelope;

ANNEX IV: SECTOR WORKING GROUP REPORT FORMAT

TABLE OF CONTENTS

(Please ensure that Headings and Subheadings are identical to those in the report)

Chapters 1 – 5 should form the main body of the report and should be divided into logical sections and subsections, using appropriate headings and numbering. Its purpose is to explain the conclusions and to justify the recommendations

EXECUTIVE SUMMARY

(Restate conclusions for each section and summarize findings and recommendations under this section)

CHAPTER ONE: INTRODUCTION

- 1.1. Background
- 1.2. Department Vision and Mission
- 1.3. Strategic goals/Objectives of the Sector
- 1.4. Sections and their Mandates
- 1.5. Autonomous and Semi Autonomous Government Agencies
- 1.6. Role of Sector Stakeholders

(The introduction should briefly describe context; identify general subject; describe the problem or issue to be reported on; define the specific objective for the report; outline the scope of the report; and comment on any limitations of the report)

CHAPTER TWO; PERFORMANCE AND ACHIEVEMENTS OF THE SECTOR DURING THE PERIOD 2014/15

- 2.1. Performance of Departments Programmes- delivery of outputs

2.2. Review of Key indicators of Department and Sections Performance

2.3. Expenditure Analysis

2.3.1. Analysis of recurrent expenditure

2.3.2. Analysis of Development Expenditure

2.3.3. Analysis of Externally Funded Programmes

2.4. Review of Pending Bills

2.4.1. Recurrent Pending Bills

2.4.2. Development Pending Bills

CHAPTER THREE; MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2016/17 – 2018/19

3.1. Prioritization of Programmes and Sub-Programmes

3.1.1. Programmes and their Objectives

3.1.2. Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector

3.1.3. Programmes by Order of Ranking

3.2. Analysis of Resource Requirement by:

3.2.1. Department

3.2.2. Sections

3.2.3. Programmes and Sub-programmes

3.2.4. Economic classification

3.2.5 Resource Allocation Criteria

3.3. Analysis of Resource Requirement versus allocation by:

3.3.1. Recurrent

3.3.2. Development

3.3.3. Semi Autonomous Government Agencies

3.3.4. Programmes and sub-programmes, and

3.3.5. Economic classification

CHAPTER FOUR: CROSS-SECTOR LINKAGES

CHAPTER FIVE: EMERGING ISSUES AND CHALLENGES

CHAPTER SIX: CONCLUSION

This section should summarize the key findings of the report, as outlined in the discussion under the chapters 1-5 of the report. The Conclusions should relate specifically to the report’s objectives (as set out in the introduction); identify the major issues; be arranged in order of importance; be specific, and to the point; and be a list of numbered points

CHAPTER SEVEN: RECOMMENDATIONS

(This section should outline future actions. The Recommendations should be action orientated, and feasible; Relate logically to the Conclusions; be arranged in order of importance; and be to the point)

REFERENCES

(This section should list the sources referred to in the report)

APPENDICES

Appendices should contain information that is too complex to include in the report. You need to direct readers to this information, as in “Appendix A provides an overview of the Budget of department X”.

ANNEX V. STANDARD FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB)

VOTE:

A. Vision

B. Mission

C. Strategic Objectives

D. Context and Strategy for Budget Intervention;

This section is supposed to be a review of MTEF period 2011/12 – 2013/14 and should briefly discuss the following

- Expenditure trends;
- Major achievements for the period;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in MTEF period 2015/16 – 2017/18 (the context within which the budget is required)

E. Programmes and their Objectives (List all the programmes and their objectives).

Please note that each programme must have only one objective

F. Summary of Expenditure by Programmes, 2015/16

Sub Programme (SP)	Approved Estimates 2015/16	Estimates 2016/17	Projected Estimates	
			2017/18	2018/19

Programme 1: (State the name of the programme here)				
SP 1. 1				
SP 1. 2				
... N				
Total Expenditure				
Programme 2: (State the name of the programme here)				
SP 1. 1				
SP 1. 2				
... N				
Total Expenditure				
Total Expenditure of Vote -----				

NB. Repeat as shown in the Table under section "C" above for all Programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.

G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Approved Estimates 2015/16	Estimates 2016/17	Projected Estimates	
			2017/18	2018/19
Recurrent Expenditure				
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development				
Total Expenditure				

H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Baseline Estimates 2015/16	Estimates 2016/17	Projected Estimates	
			2017/18	2018/19
Programme 1: (State the name of the programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				

Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Programme 1: (State the name of the Sub-Programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

Repeat as above in cases where a Ministry/Department has more than one programme and/or sub-programmes

I. Summary of the Programme Key Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target (Baseline) 2015/16	Target 2016/17	Target 2017/18	Target 2018/19
Name of Programme Outcome:							
SP1.1							
SP 1.2							
... e.t.c							

ANNEX VI: COUNTY DEPARTMENTAL PROGRAMMES AND SUB-PROGRAMMES

County Executive	PROGRAMS	SUB-PROGRAMMES
County Executive	County Executive Affairs	CSP1.1: Coordination and Supervisory Services
County Assembly	County Legislative Services	CSP1.1: Legislative and oversight Services
Finance and Economic Planning	CP1: Public Finance Management	CSP1.1: County Accounting Services
		CSP1.2: Revenue Collection Services
		CSP1.3: County Budget Management Services
		CSP1.4: Internal Audit Services
		CSP1.5: Supply Chain Management Services
	CP2: Economic Planning Services	CSP2.1 : Integrated Development Planning
		CSP2.2: Monitoring & Evaluation Services
		CSP2.3: County Statistical Information

		Services
	CP3: General Administrative and Support Services	CSP3.1: General administration and Support Services
Agriculture, Livestock and Livestock Development	CP1: Crop Development & Management	CSP2.1: Land and Crop Productivity Services
		CSP2.2: Irrigation Development & Management
	CP2: General Administration, Planning and Support Services	CSP5.1: General administration and Support Services
	CP3: Livestock Resources Management and Development	CSP1.1: Livestock Production & Management
		CSP1.2: Livestock Products Value Addition and Marketing
		Animal Health & Disease Management and Control
	CP4: Fisheries Development & Management	CSP3.1: Fisheries Management and Development
	CP5: Alternative Livelihoods Promotion and Development	CSP4.1: Alternative Livelihood Promotion and Development Services
Public Health, Medical Services and Sanitation	CP1: Curative, Rehabilitative and Referral Services	CSP1.1: Health Infrastructure Development
		CSP1.2: Curative & Rehabilitative Services
	CP2: Preventive and Promotive Services	CSP2.1: Sanitation Services
		CSP2.2: Health Outreach Services
		CSP2.3: Health Promotion Services
		CSP2.4: Child Health and Immunization services
	CP3: Reproductive Health Services	CSP3.1: Maternal Health Services
	CP4: General Administration, Planning and Support Services	CSP4.1: General administration and Support Services
Roads & Transport department	CP1: Road Transport Services	CSP1.1: Maintenance & Rehabilitation of County Roads and Bridges
		CSP1.2: Construction of County Roads and Bridges
	CP2: Transport Services	CSP2.2: County Transport Services
	CP3: General Administration and Support Services	CSP3.1: General administration and support services
Water Department	CP1: Water Services	CSP1.1: Water Supplies Overhaul and Maintenance Services
		CSP1.2: New Infrastructure Development Services
		CSP1.3: General administration and Support Services
Energy, Environment and Natural Resources	CP1: Energy Services	CSP1.1: Infrastructure Improvement Services
		CSP1.2: Development of Alternative Sources of Energy

	CP2: Environment & Natural Resource Services	CSP2.1: Environment Conservation Services
		CSP2.2: Natural Resource Management Services
	CP3: General Administration and Support Services	CSP3.1: General administration and support services
Public Service, Special Programs and Decentralized Unit & Town Administration	CP1: Human Resources Management and	CSP1.1: Human Resources Management and Capacity Building
	CP2: Decentralised services	CSP2.1: Decentralised Units Services
	CP3: General Administration and Support Services	CSP3.1: General administration and support services
	CP4: Environment, Beautification and Sanitation services	CSP4.1: Town Improvement services
		CSP4.2: Town Sanitation Services
	CP5: Engineering, Maintenance and Physical Infrastructure Services	CSP5.1: Town Infrastructure improvement
	CP6: Special Programs	CSP4.1: Conflict Resolution And Security
		CSP4.2: Inter-governmental relations and EMU
		CSP4.3: Disaster Management and Coordination of Humanitarian Services
Education, Youth, Gender and Social Services	CP1: Early Childhood Education Development Services	CSP1.1: ECD Infrastructure Improvement
		CSP1.2: ECD Support Services
	CP2: General Administrative and support services	CSP2.1: Human Resources Management
		CSP2.2: Planning and Support Services
	CP3: School Support and Development Services	CSP3.1: Scholarships and Bursaries
		CSP6.2: Schools development Support Services
	CP4: Sports Promotion and Development	CSP4.1: Sports Infrastructure Improvement
		CSP4.2: Sports Promotion and Development
	CP5: Gender, Culture and Social Services	CSP5.1: Gender Promotion Services
		CSP5.2: Promotion of Culture and Social Services
	CP4: Vocational Training Services	CSP4.1: Youth Polytechnic Infrastructure Improvement
		CSP4.2: Youth Polytechnic Support Services
Trade, Industrialization, Co-operative	CP1: Trade Services	CSP1.1: Infrastructure Improvement

Development		
		CSP1.2: Business Support & Investment Services
	CP3: Industrialization Services	CSP3.1: Infrastructure Improvement
		CSP3.2: Capacity Building Services
	CP4: Tourism & Wildlife Services	CSP4.1: Tourism Services
		CSP4.2: Wildlife Conservation
	CP5: General administration, Planning and Support Services	CSP5.1: General administration and support services
	CP2: Co-operatives Services	CSP2.1: Cooperative Promotion & Development
		CSP2.2: Capacity Building Services
Public Works, Lands, Housing and Physical Planning	CP2: Public Works	CSP2.1: Public Works Infrastructure Services
	CP1: Land Policy and Physical Planning	CSP1.1: Urban Physical Planning Services
		CSP1.2: County Survey and Policy Services
	CP2: Government Buildings services	CSP2.1: Infrastructure Improvement Services
	CP3: Housing Development and Human Settlement	CSP3.1: ABT Services
		CSP3.2: Housing Development Capacity building
	CP4: General Administration and Support Services	CSP4.1: General administration and support services
Information Communication and E-Government	CP1: ICT Infrastructure Services	CSP1.1: ICT Infrastructure Improvement & Enhancement Services
	CP2: Public Participation Services	CSP2.1: Capacity Building Services
		CSP2.2: Civic Education Services
	CP3: General Administration & support services	CSP3.1: General administration and support services
WAJWASCO	Water company services	Water company services
CPSB	Public Service board services	Public Service board services